

Motor Fuel Tax License Application

This form is issued under authority of P.A. 403 of 2000. Filing is mandatory.

Failure to provide all information will delay the processing of your application.

Part 1: Identifying Information

1. Type of Ownership (check all that apply): <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input type="checkbox"/> LLP (Limited Liability Partnership) <input type="checkbox"/> Trust/Estate <input type="checkbox"/> Domestic Corp. <input type="checkbox"/> Foreign Corp. <input type="checkbox"/> LLC (Limited Liability Corp.) <input type="checkbox"/> S Corp. <input type="checkbox"/> Other _____			
If a corporation or LLC, state of incorporation: _____		Date: _____ Corporate or LLC Number: _____	
2. Legal Name		3. Federal Employer Identification Number (FEIN) or TR or ME	
4. Trade Name (DBA):		5. Business Phone No.	6. Business Fax No.
7. Legal Address: Street or PO Box		City	State Zip
8. Mailing Address: Street or PO Box		City	State Zip
9. Physical location of business (Not P.O. Box)		City	State Zip
10. Licensing Contact: Name	Phone Number	Fax Number	E-mail address
11. Tax Return Preparer Contact: Name	Phone Number	Fax Number	E-mail address

Part 2: Ownership Information

Lines 12 through 14 must be completed for each corporate officer, principal, partner or owner. Attach additional pages, if necessary.

	a. Title	b. Full Name (first, middle, last)	c. Residence Address (enter full address including zip code)	d. Residence Telephone	e. Social Security Number
12.					
13.					
14.					
15. Foreign Corporations: Name and Complete Address of Resident Agent				FEIN of Resident Agent	
				Telephone Number of Resident Agent	
16. Has the corporation, LLC, LLP, partnership, or any officers, members, controlling shareholders of the corporation or owners of the business been convicted of any felony or misdemeanor involving motor fuel or any tax issues? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, explain:					
17. Has the corporation, LLC, LLP, partnership, or any officers, members, controlling shareholders of the corporation or owners of the business had a motor fuel license revoked or refused for issuance or renewal in the state of Michigan or another state or foreign jurisdiction? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, explain:					
18. Has the corporation, LLC, LLP, partnership, or any officers, members, controlling shareholders of the corporation or owners of the business been licensed under another name in Michigan? <input type="checkbox"/> Yes <input type="checkbox"/> No In another state? <input type="checkbox"/> Yes <input type="checkbox"/> No State _____ Name previously licensed under: _____ Account # (FEIN, TR, ME) _____					
19. Date motor fuel operations began in Michigan:					
20. Anticipated effective date of license(s) (MMDDYY):					
21. This form must be signed by the owner, or two partners, or two corporate officers responsible for filing returns and making tax payments. <i>I declare under penalty of perjury, that I have examined this application, including accompanying schedules and statements, and to the best of my knowledge, it is true and complete.</i>					
SIGNATURE			TITLE		DATE

22. \$

Part 3: General Information

23. Do you maintain bulk fuel storage facilities in the state of Michigan? ☐ Yes ☐ No If yes ☐ Owned? ☐ Leased?
Do you maintain bulk fuel storage facilities outside of Michigan? ☐ Yes ☐ No If yes ☐ Owned? ☐ Leased?

Total Fuel Storage Capacity in GALLONS:

	Gasoline: 065	Clear Diesel: 160	Dyed Diesel: 228	Aviation Gasoline: 125	Jet Fuel: 130	Other: Product Code
▶ In Michigan						
▶ Outside of Michigan						

Enter the complete address and storage capacity for each storage location in Michigan and outside of Michigan (attach additional sheets if necessary): _____

Do you operate fuel delivery trucks in the state of Michigan? ☐ Yes ☐ No

Total capacity of fuel delivery trucks (gallons) _____

You must attach a list of your trucks and indicate the vehicle identification number (VIN) and capacity of each.

24. Do you lease fuel storage to other fuel sellers who have activity in the state of Michigan? ☐ Yes ☐ No
If yes, to whom? (Attach additional sheets if necessary.)

Name	FEIN	Location (City, State/Province, Country)

RECEIPTS

25. From whom will you purchase fuel and which fuel types will you purchase? List below all companies by name, federal identification number, location, and product codes, **including dyed diesel**. (Attach additional sheets if necessary.)

Product Codes:

Gasoline Product

Gasoline (065)
Gasohol (124)
Ethanol (241)
Methanol (243)
Other _____

Diesel Products

Dyed Diesel (228)
Clear Diesel (160)
K1 Kerosene (142)

Aviation Products

Aviation Gasoline (125)
Jet Fuel (130)

Misc Products

LPG (054)
Other _____

Name	FEIN	Location (City, State/Province, Country)	Product Codes	Office Use Only

26. a. Do you add dye to clear diesel fuel? ☐ Yes ☐ No
b. Do you import dyed diesel fuel? ☐ Yes ☐ No
c. How many gallons of diesel fuel containing dye do you import annually? _____

DISBURSEMENTS

27. To whom do you sell dyed diesel fuel? (Check all that apply.)

☐ Suppliers ☐ Retailers ☐ Fuel Vendors ☐ End Users ☐ Other _____ ☐ Not Applicable

28. How many gallons of diesel fuel containing dye do you sell or anticipate selling annually? _____

29. a. Do you export dyed diesel fuel? ☐ Yes ☐ No

b. How many gallons of diesel fuel containing dye do you export annually? _____

30. Do you sell dyed diesel fuel for taxable purposes? ☐ Yes ☐ No

If you sell dyed diesel fuel for marine use, you must answer "YES" to line 30.

If yes, explain: _____

If yes, enter the name, address, and FEIN of the company to which you are selling taxable dyed diesel. (Attach additional sheets if necessary.)

Company Name	FEIN	Street Address / P.O. Box	City	State	Zip Code

Part 4: Supplier License

31. Do you own fuel products stored in terminals in Michigan? ☐ Yes ☐ No

If yes, enter your Federal 637 Number and attach copy. _____

32. a. Do you own fuel products stored in terminals outside of Michigan from which you will issue Michigan destination state shipping papers (bills of lading or manifests)? ☐ Yes ☐ No

If you answered "No" to both 31 and 32a, skip to Part 7

- b. If yes, will you pre-collect the Michigan tax for Michigan deliveries by your customers who are not licensed in Michigan as suppliers or importers? ☐ Yes ☐ No

33. Indicate the type of petroleum products in leased/owned storage facilities.

- | | | | |
|--|--|---|--|
| <input type="checkbox"/> Gasoline Products | <input type="checkbox"/> Diesel | <input type="checkbox"/> Aviation Products | <input type="checkbox"/> Misc Products |
| <input type="checkbox"/> Gasoline (065) | <input type="checkbox"/> Ethanol (241) | <input type="checkbox"/> Dyed Diesel (228) | <input type="checkbox"/> Aviation Gasoline (125) |
| <input type="checkbox"/> Gasohol (124) | <input type="checkbox"/> Methanol (243) | <input type="checkbox"/> Clear Diesel (160) | <input type="checkbox"/> Jet Fuel (130) |
| <input type="checkbox"/> Other _____ | <input type="checkbox"/> K1 Kerosene (142) | <input type="checkbox"/> Jet Fuel (130) | <input type="checkbox"/> Other _____ |

34. Complete the following for all **leased** terminal storage facilities (attach additional sheets if necessary):

From whom do you lease	City	IRS Terminal Control Number	Method in which fuel is delivered to storage. (Pipeline, Barge/Ship, Truck, Rail)

35. a. Do you own fuel products stored in terminals outside of the United States from which you will issue Michigan destination state shipping papers (bills of lading or manifests)? ☐ Yes ☐ No, skip to line 37

- b. If yes, will you pre-collect the Michigan tax for Michigan deliveries by your customers who are not licensed in Michigan as suppliers or importers? ☐ Yes ☐ No

36. Indicate the type of petroleum products in leased/owned storage facilities outside of the United States.

- | | | | |
|--|--|---|--|
| <input type="checkbox"/> Gasoline Products | <input type="checkbox"/> Diesel | <input type="checkbox"/> Aviation Products | <input type="checkbox"/> Misc Products |
| <input type="checkbox"/> Gasoline (065) | <input type="checkbox"/> Ethanol (241) | <input type="checkbox"/> Dyed Diesel (228) | <input type="checkbox"/> Aviation Gasoline (125) |
| <input type="checkbox"/> Gasohol (124) | <input type="checkbox"/> Methanol (243) | <input type="checkbox"/> Clear Diesel (160) | <input type="checkbox"/> Jet Fuel (130) |
| <input type="checkbox"/> Other _____ | <input type="checkbox"/> K1 Kerosene (142) | <input type="checkbox"/> Jet Fuel (130) | <input type="checkbox"/> Other _____ |

Complete the following for all leased/owned terminal storage facilities outside the U.S. (attach additional sheets if necessary):

Terminal Operator/Terminal Name	Terminal Address	Is the terminal licensed in the state of Michigan?	Will you pre-collect Michigan tax?

37. Do you store fuel in any terminals within 5 miles of a refinery? ☐ Yes ☐ No

If yes, enter the terminal control number(s) _____

If yes, how will you be reporting removals from these facilities? ☐ Net ☐ Gross

38. Will you sell gasoline to any entity that is a registrant with the Internal Revenue Service as a fuel feedstock user? ☐ Yes ☐ No

39. Will you sell motor fuel to any industrial process resellers? ☐ Yes ☐ No

If you answered yes to line 38 and/or line 39, provide the following information (attach additional sheets if necessary):

Company Name	FEIN	Fuel Feedstock User (Y/N)	Industrial Process Reseller (Y/N)

Part 5: Refiner Information

40. Do you have any petroleum product refining capabilities? ☐ Yes ☐ No, skip to Part 6

If yes, list address for each refinery (attach additional sheets if necessary).

Street Address	City	State	IRS Terminal Control No.

41. Are there terminals within 5 miles of your facility? ☐ Yes ☐ No

If yes, list each address (attach additional sheets if necessary).

Street Address	City	State	IRS Terminal Control No.

42. Total gallons of product refined	Estimated monthly gallons of petroleum products refined at your Michigan refinery(ies)	Estimated monthly gallons removed across the rack from refinery(ies) in Michigan
Gasoline		
Gasohol		
Ethanol		
Methanol		
Dyed Diesel		
Clear Diesel		
K1 Kerosene		
Aviation Gasoline		
Jet Fuel - Diesel		
Propane		

Part 6: Terminal Operator License

43. Do you own/operate terminals in the state of Michigan? ☐ Yes ☐ No

If yes, how many? _____

44. Do you own/operate a terminal in another state from which petroleum products are delivered to Michigan? ☐ Yes ☐ No

Regardless of ownership, indicate all methods of delivery into Michigan:

☐ Pipeline ☐ Barge/Ship ☐ Truck ☐ Railroad

45. Complete the following for each of your terminals in Michigan and for each of your terminals outside of Michigan selling petroleum products with a Michigan destination. (Attach additional sheets if necessary.)

IRS Terminal Control Number	Location		Storage Capacity
	City	State	
			▶
			▶
			▶
			▶

46. List all position holders/suppliers with the ability to own product in the terminal(s) indicated above. (Attach additional sheets if necessary.)

Name	FEIN	IRS Terminal Control Number(s)

47. Do you own/operate a terminal outside the United States? ☐ Yes ☐ No

If yes, a. List locations, (province, country) _____

b. Will you elect to treat removals from these terminals in the same manner as removals in this state? ☐ Yes ☐ No

Part 7: Import License

48. Do you plan to import petroleum products into the state of Michigan? ☐ Yes ☐ No, skip to Part 8
- a. Indicate the type of petroleum products imported into the state of Michigan.
- | | | | |
|--|--|--|--------------------------------------|
| <input type="checkbox"/> Gasoline Products | <input type="checkbox"/> Diesel | <input type="checkbox"/> Aviation Products | <input type="checkbox"/> Misc |
| <input type="checkbox"/> Gasoline (065) | <input type="checkbox"/> Ethanol (241) | <input type="checkbox"/> Aviation Gasoline (125) | <input type="checkbox"/> LPG (054) |
| <input type="checkbox"/> Gasohol (124) | <input type="checkbox"/> Methanol (243) | <input type="checkbox"/> Jet Fuel (130) | <input type="checkbox"/> Other _____ |
| <input type="checkbox"/> Other _____ | <input type="checkbox"/> K1 Kerosene (142) | | |
- b. Indicate the means of transport for this imported product (check all that apply). ☐ Barge/Ship ☐ Railroad
- ☐ Pipeline ☐ Transport Truck ☐ Tank Wagon ☐ Other- Describe _____
- c. List the locations from which you import petroleum products and attach copies of applicable licenses from the state/country/province of origin. If a license is not required by the state/country/province of origin indicate with N/A for that state/country/province.

Fuel Type	State(s), Country(ies) and/or Province(s)
Gasoline (065)	
Clear Diesel (160)	
Dyed Diesel (228)	
Aviation Gasoline (125)	
Jet Fuel (130)	

49. Are you bringing product in from outside the United States? ☐ Yes ☐ No
- If yes, you must be licensed as one of the following (check one):
- a. ☐ **Bonded Importer** - Required to submit surety bond in an amount determined by the department, but not less than \$2,000,000 unless you are registered under IRC Sec. 4101, in which case the bond may be reduced to no less than \$1,000,000.
- b. ☐ **Occasional Importer** - May be required to submit surety bond in the amount determined by the department, but not exceeding \$2,000,000. Required to pay tax on imported products within 3 business days of the date of entry into the country or receipt of the import verification number whichever is earliest.
50. Will you be importing product from a bulk plant in another state by tank wagon? ☐ Yes ☐ No

Part 8: Export License

51. Do you plan to export petroleum products from the state of Michigan? ☐ Yes ☐ No, skip to Part 9
- a. Indicate the type of petroleum products exported from the state of Michigan.
- | | | | |
|--|--|--|--------------------------------------|
| <input type="checkbox"/> Gasoline Products | <input type="checkbox"/> Diesel Products | <input type="checkbox"/> Aviation Products | <input type="checkbox"/> Misc |
| <input type="checkbox"/> Gasoline (065) | <input type="checkbox"/> Ethanol (241) | <input type="checkbox"/> Aviation Gasoline (125) | <input type="checkbox"/> LPG (054) |
| <input type="checkbox"/> Gasohol (124) | <input type="checkbox"/> Methanol (243) | <input type="checkbox"/> Jet Fuel (130) | <input type="checkbox"/> Other _____ |
| <input type="checkbox"/> Other _____ | <input type="checkbox"/> K1 Kerosene (142) | | |
- b. Indicate the means of transport for this exported product. (Check all that apply.) ☐ Barge/Ship ☐ Railroad
- ☐ Pipeline ☐ Transport Truck ☐ Tank Wagon ☐ Other _____
- c. List the states, countries or provinces to which you export petroleum products and attach copies of applicable licenses from the state, country or province of destination. If a license is not required by the state, country or province of destination indicate with N/A for that state, country or province.

Fuel Type	State(s), Country(ies) and/or Province(s)
Gasoline (065)	
Clear Diesel (160)	
Dyed Diesel (228)	
Aviation Gasoline (125)	
Jet Fuel (130)	

52. Are you a shipper of record on one of the commercial pipelines serving the state of Michigan? ☐ Yes ☐ No

Part 9: Blender License

53. Do you blend products that are not otherwise subject to motor fuel tax with motor fuel products? ☐ Yes ☐ No, skip to Part 10

If yes, list products: _____

Check all fuel types used for blending: ☐ Gasoline ☐ Diesel ☐ Aviation fuels ☐ Other _____

Will you blend with more than one motor fuel product? ☐ Yes ☐ No

Part 10: Industrial Process Reseller License

54. Do you make tax exempt sales to industrial end users? ☐ Yes ☐ No

Part 11: Transporter License

55. Do you transport fuel into or out of the state of Michigan? ☐ Yes ☐ No, skip to Part 12

56. Method of transport: ☐ Truck ☐ Rail ☐ Other _____

If transporting by truck indicate IFTA jurisdiction and IFTA account number: IFTA Jurisdiction: _____

Account Number _____

Part 12: Fuel Vendor License

57. Do you make sales of taxable fuel to others for resale? ☐ Yes ☐ No, skip to Part 13

If yes, which type of reseller? ☐ Fuel Vendors ☐ Retailers ☐ Others _____

Indicate fuel types: ☐ Gasoline ☐ Diesel ☐ Aviation

Part 13: Retail Diesel Dealer / Diesel Waterways License

58. Do you sell diesel into fuel supply tanks of highway vehicles? ☐ Yes ☐ No

59. Do you make taxable sales of bulk diesel fuel to unlicensed end users? ☐ Yes ☐ No

60. Do you sell diesel fuel into fuel supply tanks of watercraft? ☐ Yes ☐ No

61. Do you sell undyed K-1 kerosene? ☐ Yes ☐ No

62. Do you sell undyed K-1 kerosene from blocked pumps? ☐ Yes ☐ No

Part 14: Liquefied Petroleum Gas License

63. Do you sell liquefied petroleum gas for motor vehicle use or into fuel supply tanks of highway vehicles? ☐ Yes ☐ No

64. Do you have LPG storage from which both highway and non-highway fuel is disbursed? ☐ Yes ☐ No

65. Do you withdraw LPG from the cargo tanks of trucks, trailers or semi-trailers for the operation of a motor vehicle? ☐ Yes ☐ No

Continue to next page for calculation of license fees.

Part 15: License Fees

Supplier License

66. If you answered Yes to question 31, enter \$2000 here and continue to number 78 66. \$ _____

Permissive Supplier License

67. If you answered: No to question 31 **AND**
 Yes to question 32a **AND**
 Yes to question 32b, enter \$50 here 67. \$ _____

Terminal Operator License (including Refiners)

68. If you answered Yes to question 43 **OR** question 44 **OR** question 47, enter \$2,000 here 68. \$ _____

Import License(s)

69. If you answered Yes to question 48 **AND** No to questions 49 **AND** 50, enter \$50.00 here 69. \$ _____
70. If you answered Yes to question 49 **AND** selected 49a (Bonded Importer), enter \$1,000 here 70. \$ _____
71. If you answered Yes to question 49 **AND** selected 49b (Occasional Importer), enter \$1,000 here. 71. \$ _____
72. If you answered Yes to question 50 **AND** No to question 49 (Tank-wagon operator importer), enter \$50.00 here 72. \$ _____

Export License

73. If you answered Yes to question 51, enter \$1,000 here 73. \$ _____

Blender License

74. If you answered Yes to question 53, enter \$100 here 74. \$ _____

Industrial Process Reseller

75. If you answered Yes to question 54, enter \$1,000 here 75. \$ _____

Transporter License

76. If you answered Yes to question 55, enter \$50 here 76. \$ _____

Fuel Vendor License

77. If you answered Yes to question 57 **AND** indicated Diesel fuel, enter \$50 here 77. \$ _____
If you answered Yes to question 57 **AND** indicated Aviation fuel you will be issued an Aviation Fuel Registrant Certificate (no fee).
If you answered yes to question 57 **AND** indicated Gasoline, no fuel vendor license will be issued.

Retail Diesel Dealer License

78. If you answered Yes to question 58 **OR** question 59 **OR** question 62, enter \$50 here 78. \$ _____

Retail Diesel Waterways License

79. If you answered Yes to question 60, enter \$50 here 79. \$ _____

Liquefied Petroleum Gas (LPG)

80. If you answered Yes to question 63 **OR** question 64 **OR** question 65, enter \$50 here 80. \$ _____

81. **License fees due:** Add lines 66 through 80 81. \$ _____

The amount from line 81 is your total license fee. Enter this amount on line 22 and submit a check or money order with your application. Make the check payable to: **State of Michigan - Motor Fuel License**. Include your account number (from item 3 on page 1) on your check.

If you entered an amount on lines 66, 67, 69, 70, 71, and/or 72, or are applying for a Supplier License, Permissive Supplier License, or an Import License, **you must submit current (within previous 12 months) financial statements**.

Mail Application and Fee to:

Michigan Department of Treasury
Customer Contact Division
Motor Fuel Tax
430 W. Allegan
Lansing, MI 48922

If you have questions -

Please call (517) 373-3180. Please indicate you have a question regarding the Motor Fuel Tax License Application.